## Second Amendment to the October 1, 1998 – September 30, 2001 Memorandum of Understanding between the Long Beach Lifeguards Association and the City of Long Beach

Article Two (Salaries and Compensation), Section IX (Deferred Compensation) shall be amended to read:

- A. 1. Effective January 1<sup>st</sup> of each year covered by the MOU, the City shall contribute \$120 for deferred compensation for all employees in the professional classifications of the Association, i.e. Marine Safety Officer through Marine Safety Captain.
- 2. Enrollment in the deferred compensation program shall be mandatory for each employee in the bargaining unit receiving contributions under this section.
- 3. By agreeing to make the contributions specified in the section, the City of Long Beach has not warranted, guaranteed or represented in any way that said contributions are not subject to state or federal taxes.
- B. 1. Effective January 1, 2002, for all employees in the professional classifications indicated in A.1 above, the City of Long Beach agrees to make contributions to the employees deferred compensation account, on a percent for percent basis, equal to the amounts withheld from the employees paycheck, subject to the following restrictions:
- a. The City matching contribution shall not to exceed a total of four percent (4%) of the employees salary for that pay period;
- b. The total annual City contribution for this program shall not exceed four percent (4%) of the current year social security taxable wage base.

For example, if the employee does not contribute from his/her paycheck into the deferred compensation account, the City obligation shall be zero. If the employee contributes one percent (1%) of earnings into deferred compensation, the City will contribute, on the employees behalf, one percent (1%). If the employee contributes two percent (2%) into deferred compensation, the City will contribute two percent (2%). In no case will the maximum City contribution per pay period exceed a total contribution of four percent (4%).

2. These contributions are in lieu of the contributions previously made by the City on behalf of the employee into the federal social security program.

\$ ...

- 3. Participation in this deferred compensation matching program is voluntary, and at the discretion of the employee.
- 4. Contributions made by the City in behalf of the employee under Article Two, Section IX.A.1 above, and Article Four, Section V.C are excluded from this matching contribution program.
- C. The amount of deferred compensation covered in this section shall not be considered compensation for purposes of overtime, vacation, or other such calculations.

In witness thereof, the parties hereto have caused this Amendment to the Memorandum of Understanding to be executed this  $2^{\frac{1}{2}}$  day of December 2001.

## FOR THE LIFEGUARD ASSOCIATION:

Dirk Crawford, President

Long Beach Lifeguard Association

Long Beach Lifeguard Association

Long Beach Lifeguard Association

Henry Taboada City Manager

Kevin Boylan

Manager - personnel Operations

**Director of Human Resources** 

Anthon L. Beck

Fire Chief

APPROVED AS TO FORM:

Robert E. Shannon

City Attorney

Lifeguard Association Amendment